# SIKKIM

# GOVERNMENT GAZETTE

**EXTRAORDINARY**
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**GOVERNMENT OF SIKKIM**
**FINANCE, REVENUE & EXPENDITURE DEPARTMENT**
**GANGTOK**

**No.116/IT&CT/Fin/2005** **Dated: 22.9.2005**

## NOTIFICATION

Whereas, the State Government has deemed it expedient to revise the gross turnover threshold limit for auditing the accounts of the VAT registered dealers by a registered accountant, as provided under sub-section (1) of Section 58 of the Sikkim Value Added Tax, Act, 2005;

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 58 of the Sikkim Value Added Tax Act, 2005, the State Government hereby specifies that VAT dealers having annual gross turnover limit exceeding Rs. 15 lakhs shall get his/her account audited by a registered accountant within the period prescribed under sub-section (1) of Section 58 of the Sikkim Value Added Tax Act, 2005.

**This Notification shall be deemed to have come into force on the 1st day of April, 2005.**

**T.T. Dorji IAS,**
**Principal Secretary.**